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TRIPURA GAZETTE

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PART--I-- Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2019(Part-III) Dated, Agartala, the 22nd November, 2019.

ORDER

WHEREAS, sub-section (1) of section 44 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) (hereafter referred to as the Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, certain technical problems are being faced by the taxpayers as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 and for the period from 1st April, 2018 to the 31st March, 2019 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Tripura State Goods and Services Tax Act, 2017, the State Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—.

1. Short title.—This Order may be called the Tripura State Goods and Services Tax (Eighth Removal of Difficulties) Order, 2019.

2. For the Explanation in section 44 of the Tripura State Goods and Services Tax Act, 2017, the following Explanation shall be substituted, namely: –

"*Explanation.*- For the purposes of this section, it is hereby declared that the annual return for the period from the 1st July, 2017 to the 31st March, 2018 shall be furnished on or before the 31st December, 2019 and the annual return for the period from the 1st April, 2018 to the 31st March, 2019 shall be furnished on or before the 31st March, 2020. "

22/11/19

(Nagesh Kumar B, IAS)
Joint Secretary
Government of Tripura
Finance Department

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